



April 7th, 2022

DLS Webinar Offerings Spring Forth Senior Deputy Commissioner of Local Services Sean Cronin



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Important Dates & Information

DLS Financial Management Resource Bureau Seeks Project Manager

Happy April! I hope all is going well during this busy time of year, especially for towns with Town Meeting season upon you. This fiscal year we introduced our live webinar training program, which provides live sessions by subject matter experts and allows city and town officials to ask questions in real time. To date, we've offered seven webinars on Municipal Audits, Yarmouth's Tax Rate Recap Process, State House Notes Modernization, Mining DLS Property Data for Classification Hearings, Motor Vehicle Excise Tax, Financial Forecasting and Property Tax Takings. These trainings have been incredibly well-received, most with more than 200 attendees for each webinar. They've reached over 1,300 total views on our [Training & Resource Center's YouTube page](#).

We recently announced via DLS Alerts that two more webinars are planned for April. The first is an Overview of the Municipal Budget Process on April 13th. To register, [click here](#). The second is Free Cash Upload & Certification Walkthrough on April 26th. Please email dlsregistration@dor.state.ma.us with any questions about these webinars. To register, [click here](#).

We look forward to seeing you. I always appreciate feedback, so please take a moment to fill out our [Training & Resource Center survey](#). Thanks!

Ask DLS: Drafting Articles for Town Meeting Warrants

DLS is seeking qualified candidates for a Project Manager position within our Financial Management Resources Bureau. The Project Manager promotes best practices in municipal finance by providing consulting services to cities and towns across Massachusetts. To encourage efficient and effective municipal financial management, this individual works collaboratively with team members; conducts in-depth interviews with local officials and employees; analyzes complex data and information; prepares guidance on municipal finance policies and procedures; writes comprehensive reports; and provides technical assistance and training. In addition to being familiar with the workings of local government, the successful candidate will be a strong writer, analyst, and public speaker with excellent attention to detail. Experience in a municipal finance role is highly desirable. This is a telework position with periodic travel.

To review a complete job description and apply for the position, please [click here](#).

DLS Seeking Four Interns for Summer Fellowship Program

This month's *Ask DLS* features frequently asked questions concerning drafting articles for town meeting warrants. Please let us know if you have other areas of interest or send a question to cityandtown@dor.state.ma.us. We would like to hear from you.

What is the purpose of a warrant article?

The purpose of a warrant article is to give notice of the subject matter to be acted on at town meeting. Generally, if the subject involves a matter that requires an expenditure, the meeting may decide the amount to spend, the financing source and other details.

It is important to note that all action taken by town meeting is taken by votes upon which a motion is made. Warrant articles are not themselves a motion as they are not self-starting and, as noted above, are intended to merely state the limits of the subject matter to be acted upon.

What must be included in a valid warrant article?

Warrant articles must contain a specific appropriated amount in order to be certified under [G.L. c. 41, § 15A](#). [G.L. c. 59, § 23](#) additionally requires that all appropriations be totaled to enter into the calculation of a town's tax rate and the town accountant needs a sum certain in order to prepare warrants in accordance with [G.L. c. 41, § 56](#). The article should also include the applicable funding source.

What if a town meeting warrant article fails to name a funding source?

Where an otherwise valid vote has taken place, without an appropriation source, a vote may be deemed valid but by default the source is considered "raise and appropriate."

Can a funding source be changed on the floor of town meeting?

As a general rule, a town meeting warrant article may be amended on the floor of town meeting through a motion. As noted above, warrant articles are considered mere abstracts of propositions to be acted upon by the town and to provide mere general notice to town meeting of what will come before it for action and consideration. *Haven v. Lowell*, 46 Mass. 35 (1842); *Coffin v. Lawrence*, 143 Mass. 110 (1886);

We're pleased to resume our DLS Fellowship Program with four summer internship opportunities available in a hybrid in-person and virtual format. A DLS internship provides an excellent opportunity to learn about the importance of local government through municipal finance, property assessment, financial management policy and technical assistance.

Duties focus on developing a keen understanding of municipal finance basics and assisting senior leadership with special projects related to policy development, legislative initiatives, media relations, data analytics, and municipal financial management. Job-shadowing and opportunities to work directly with practitioners at both the state and local level are key components of the internship. Given the vast and growing need for a new generation of public services professionals with financial management skills, we believe this opportunity can serve as a vital first step toward a rewarding career in state and local government.

To learn more and to view the job posting, please [click here](#). For questions, please contact Dan Bertrand at bertrandd@dor.state.ma.us.

Tuckerman v. Moynihan, 282 Mass. 562 (1933); *Fish v. Canton*, 322 Mass. 219 (1948). An article that provides notice of a particular project the town will consider to undertake that is likely to require the expenditure of money will be sufficient even if it fails to include words such as "appropriate a sum of money" or "to make an appropriation therefor." *Blackburn v. Walpole*, 26 Mass. 97 (1829). Massachusetts courts have broadly interpreted money articles and have upheld votes where the funding source is ultimately different from that specified in the article. As such, if the voters are informed that an expenditure is being considered, the town meeting could choose to appropriate from the levy rather than the funding source described in the article.

Can a town meeting vote be found invalid due to a warrant article defect?

Under [G.L. c. 40, § 32](#), the state attorney general's office reviews town meeting bylaws and, additionally, courts are sometimes asked to review the legality of warrant articles. Only in limited circumstances has a town meeting vote be found invalid by the court. Examples include if the language in the warrant is misleading, if language included or excluded in a warrant article substantially alters the article's meaning, if an article conflicts with a state or federal statutory scheme, if the funding amount of an article requires subjective interpretation by municipal finance officials or if the warrant fails to sufficiently state the nature of the matters to be acted upon.

The Court recent held, in [Boss v. Leverett, 484 Mass. 553 \(2020\)](#), that no evidence was presented showing that voters were confused by a particular vote but further that no authority was cited that says if they were confused then that confusion empowers the Court to order a new vote be taken. In that case, the warrant met the standard of indicating with substantial certainty the nature of the business to be acted on and, as such, the vote was valid.

What if town meeting would like to make an appropriation contingent on a ballot question and "contingency" was not included in the warrant?

Town meeting may make any appropriation contingent on a Proposition 2½ ballot question even if "contingency" language was not included in the warrant article under

Informational Guidelines Releases (IGRs) Concerning Personal Property Audits and Intermunicipal Assessing Agreements

The Division of Local Services Municipal Finance Law Bureau has issued two new Informational Guidelines Releases (IGRs) concerning personal property audits and intermunicipal assessing agreements.

[IGR 2022-10 Personal Property Audits](#)

IGR 2022-10 explains procedures for auditing personal property tax returns (also referred to as “true lists” or “forms of lists”) for the purpose of verifying that a complete and accurate accounting of personal property subject to tax has been made. Procedures for making omitted and revised assessments resulting from audits are also explained.

[IGR 2022-11 Intermunicipal Assessing Agreements](#)

IGR 2022-11 provides boards of assessors and other city and town officials with information on entering into intermunicipal agreements to share assessing functions through common boards and administrative staff.

To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

which the vote was taken. Any language in the vote that indicates the appropriation is subject to the approval of a Proposition 2½ question is sufficient. See our [Prop 2 ½ ballot question guidance](#).

Sewer Rate Relief Program Bureau of Accounts Deputy Director Tony Rassias

This article provides information on the current allocation of awards under the Commonwealth Sewer Rate Relief program and highlights the funding for the program, the purpose, and how awards are determined. In March the FY2022 awards were distributed to 54 entities, [click here](#) to see the awards list and authorizing legislation. In addition, summary of awards since the program began in FY1994 are available on the [DLS website](#).

In the Beginning

The sewer rate relief fund was established by [Chapter 110 of the Acts of 1993](#), the FY1994 appropriations act, and their provisions were incorporated into the Massachusetts General Laws as [Chapter 29, § 2Z](#). It was designed to reimburse the debt issuer up to 20% of debt service for eligible water pollution abatement projects. The trust fund was to help mitigate increasing sewer rate charges at that time due to increasing debt service costs. Projects receiving assistance from other revenue sources, however, were deemed ineligible.

Funding appears in the Commonwealth’s annual state budget. Program administration was assigned to the Division of Local Services (DLS) in consultation with the Department of Environmental Protection (MassDEP).

Amounts Available for Reimbursement

The sewer rate relief program has continued forward in much the same way, although the funding has dramatically changed and fluctuated as seen below:

DLS Issues Bulletin Related to Calendar 2021 Legislation

The Division of Local Services (DLS) Bureau of Municipal Finance Law has issued a new bulletin concerning calendar 2021 legislation. DLS periodically publishes a bulletin summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines. This edition of the Legislative Bulletin includes legislative changes affecting municipal finance found in Chapters 1 - 116 of the Acts of 2021.

[BUL-2022-02: CALENDAR 2021 LEGISLATION](#)

To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

Recent DLS IGRs

The Division of Local Services Bureau of Accounts has issued the following Informational Guideline Releases (IGRs).

[IGR-2022-1: PREMIUMS AND SURPLUS PROCEEDS FOR](#)

Fiscal Year	\$ State Budget	Fiscal Year	\$ State Budget
FY1994	\$30,000,000	FY2008	\$23,000,000
FY1995	\$40,000,000	FY2009	\$0
FY1996	\$40,000,000	FY2010	\$0
FY1997	\$54,858,000	FY2011	\$0
FY1998	\$50,700,000	FY2012	\$500,000
FY1999	\$53,914,000	FY2013	\$0
FY2000	\$53,914,000	FY2014	\$1,000,000
FY2001	\$53,914,000	FY2015	\$0
FY2002	\$58,655,335	FY2016	\$1,100,000
FY2003	\$0	FY2017	\$500,000
FY2004	\$5,000,000	FY2018	\$1,100,000
FY2005	\$10,000,000	FY2019	\$1,100,000
FY2006	\$12,500,000	FY2020	\$1,100,000
FY2007	\$25,000,000	FY2021	\$1,500,000

Today's Program

Following state budget approval, the DLS Bureau of Accounts (BOA) begins the application process by notifying local officials through the [Sewer Rate Relief Bulletin](#). FY2022 applications were due on October 29, 2021. BOA processes the application in consultation with DEP; BOA examines debt schedules submitted for prior-approved and/or new projects and determines debt service eligibility while DEP confirms if a new project and/or prior approved project has not participated in the Massachusetts State Revolving Fund loan program jointly administered by MassDEP and the Massachusetts Clean Water Trust (MCWT).

The Program reimburses the debt issuer up to 20% of debt service from the Fund for eligible water pollution control projects. This cap, however, has not been applied for many years as the total percentage distribution has been well below.

An eligible project plans, designs or constructs any water pollution control project or part thereof required to meet the provisions of the Federal Water Pollution Control Act (33 USC, §§ 1251 et seq.) and M.G.L. c. 21, §§ 26-53 or any wastewater collection or transportation project related thereto, or may have been financed through the Massachusetts Water Pollution Abatement Trust (MWPAT) as of June 30, 1995 that exceeded \$50 million. Projects receiving state grants or financed by loans from the MWPAT (now MCWT) are ineligible.

[PROPOSITION 2½ EXCLUDED DEBT](#)

IGR No. 22-01 informs local officials about the adjustments made to a Proposition 2½ debt exclusion when premiums are received in connection with the sale of the bonds or notes for the excluded borrowing and when surplus loan proceeds remain after the project or purpose of the borrowing is completed.

[IGR-2022-2: BORROWING](#)

IGR No. 22-02 informs local officials about borrowing purposes and debt issuance procedures, including changes made by the Municipal Modernization Act and by An Act Relative to Immediate COVID-19 Recovery Needs.

[IGR 2022-3: CALENDAR YEAR 2022 ADJUSTMENT IN LAND OF LOW VALUE FORECLOSURE VALUATION LIMIT](#)

IGR 2022-3 informs local officials of a calendar 2022 7.0% increase in the maximum valuation for parcels qualifying for land of low value foreclosure procedure to a new maximum of \$24,804.

[IGR 2022-4: OPTIONAL COST OF LIVING ADJUSTMENT FOR FISCAL YEAR 2023 EXEMPTIONS](#)

Eligible debt service includes permanent debt issued on or after January 1, 1990 with a borrowing term of greater than five years, the proceeds for which are used to finance wholly or in substantial part the cost of an eligible project.

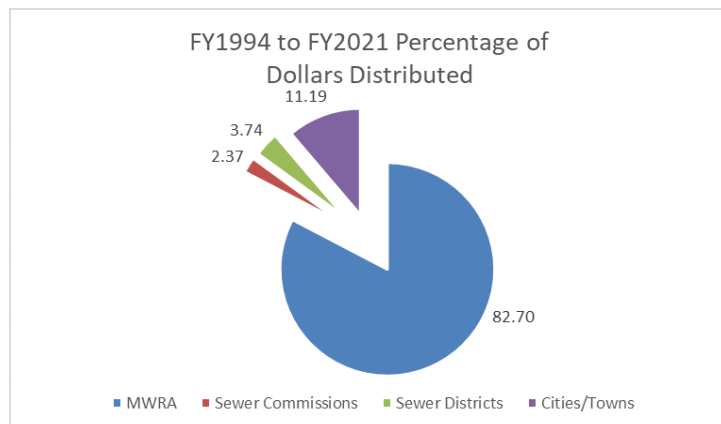
Distributing the Awards and an Example

Awards are allocated on a pro rata basis to all eligible applicants by first calculating a percentage based on the amount available for reimbursement (FY2022 was \$1.5M) and the total amount of eligible debt. This percentage is then multiplied by the total eligible debt service approved for each applicant to calculate the award. The award is capped at 20% of eligible debt service and awards are paid to eligible entities in March. For example, if the state budget includes \$1,500,000 for awards and total eligible debt service from all applicants is \$391,606,631, the pro rata percentage is calculated as $\$1,500,000 / \$391,606,631$, far below the 20% cap. If the applicant’s eligible debt service is \$461,194, the award amount is calculated as $\$461,194 \times .003830$, or \$1,774.

Providing Assistance

Since FY1994, the Program has distributed over \$500 million from the Fund to 147 different cities, towns, districts, authorities and commissions toward their eligible projects. This number of communities that receive Program assistance does not include an additional 25 communities that are assisted through direct distribution to the Massachusetts Water Resources Authority (MWRA) or through the South Essex Sewerage District.

The following pie chart indicates the percentage to the various eligible entities since FY1994:



IGR 2022-4 informs local officials that 7.0% is the (1) maximum local option cost-of-living-adjustment (COLA) increase in Cl. 17 (surviving spouse/minor & elderly) exemption amount; (2) optional COLA applied to increased asset limit of Cl. 17s exemptions; (3) optional COLA applied to increase income & asset limits of Cl. 41s senior exemptions.

[IGR 2022-5: SOCIAL SECURITY DEDUCTION FOR FISCAL YEAR 2023](#)

IGR 2022-5 informs local officials that FY2023 deductions from gross receipts for Clause 41s senior personal exemption increased by 5.9% over FY2022.

[IGR 2022-6: FISCAL YEAR 2023 TAX BILLS QUARTERLY PAYMENT SYSTEM](#)

[IGR 2022-7: FISCAL YEAR 2023 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM](#)

[IGR 2022-8: FISCAL YEAR 2023 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM – OPTIONAL PRELIMINARY BILLS](#)

[IGR 2022-9: FISCAL YEAR 2023 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM – ANNUAL PRELIMINARY BILLS](#)

IGRs 2022-6 through 2022-9,

respectively, explain the procedures and tax billing requirements for quarterly tax billing and payment systems, regular semi-annual payment systems, semi-annual tax billing and payment systems with optional preliminary bills and semi-annual tax billing and payment systems with annual preliminary bills.

To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

Municipal Vulnerability Preparedness (MVP) Program FY23 Funding Round Now Open for Applications

Municipal Vulnerability Preparedness Program Planning Grants - The Executive Office of Energy and Environmental Affairs (EEA) is seeking proposals for Municipal Vulnerability Preparedness (MVP) Planning Grants, which provide support for Massachusetts cities and towns to complete climate vulnerability assessments and develop action-oriented climate resiliency plans.

The program helps communities define climate related hazards; understand how their community may be impacted by climate change; identify existing and future vulnerabilities and strengths;

and develop, prioritize, and implement key actions. State-trained MVP providers offer technical assistance to communities in completing the assessment and resiliency plans. Communities that complete the MVP planning grant program become certified as an MVP Community and are eligible for MVP Action Grant funding.

The link to the RFR and required forms can be accessed through the [MVP program website](#) or directly on [COMMBUYS](#). **Planning Grant applications are due by 4:00 p.m. ET on Tuesday, June 7, 2022** (via email, see RFR for details) for MVP planning processes that must be complete by June 30, 2023.

Municipal Vulnerability Preparedness Program

Action Grants - EEA is also seeking proposals for MVP Action Grants, which provide designated MVP Communities funding to implement priority climate adaptation actions identified through the MVP planning process or similar climate change vulnerability assessment and action planning that has led to MVP designation after EEA review.

Projects are required to use climate data and projections. Projects that propose nature-based solutions or strategies

that rely on green infrastructure or conservation and enhancement of natural systems and that have robust community engagement plans are preferred. Applicants can request up to \$3 million in funding (regional proposals may request up to \$5 million), and a 25% match of the total project cost is required (see RFR for new exceptions). Significant changes to the RFR from the last funding round are outlined on page 1.

The link to the RFR and required forms can be accessed through the [MVP program website](#) or directly on [COMMBUYS](#). **Action Grant proposals are due by 2:00 p.m. ET on Thursday, May 5, 2022** (via online form, see RFR for details) for project proposals that must be completed by June 30, 2023, or June 30, 2024.

The MVP team hosted a recent webinar about this FY23 funding round. The recording can be accessed [here](#). The slides can be accessed [here](#).

DCR Seeks Summer Lifeguards

The Department of Conservation and Recreation is seeking lifeguards at agency-managed waterfronts and pools across the state for

the summer season. Pay starts at \$21/hour; and positions are available five days per week, 40 hours per week, weekends included. Additionally, lifeguards who sign on by March 27 will receive a \$500 signing bonus and those who remain guarding for the duration of the season with DCR will also receive an additional \$500 bonus at the end of the season. Interested candidates 16 years and older can find additional information by visiting the DCR [lifeguard webpage](#). To apply to be a lifeguard, please visit the [application webpage](#). To assist DCR in safeguarding local swimming destinations in your area, please share with any interested applicants seeking summer employment.

Latest Issue of *Buy the Way* Now Available

Don't miss Issue #14 of [Buy the Way](#), the monthly magazine of the Operational Services Division (OSD).

Massachusetts Dredging Program Grants

The Executive Office of Housing and Economic Development (EOHED) has opened the 2022 grant round of the [Massachusetts Dredging Program](#).

One-year construction grants for saltwater dredging will be competitively awarded with a focus on shovel-ready projects that contribute to the economic vitality, recreational value, public safety, and/or environmental resilience of the Commonwealth's coastal harbors.

All municipalities in the Massachusetts [coastal zone](#) are eligible to apply. Applications are due April 15, 2022.

Full details are available at mass.gov/how-to/apply-for-a-massachusetts-dredging-grant.

Cybersecurity Health Check Program

The Office of Municipal and School Technology provides the following program available to Massachusetts municipalities and schools. If you have any questions, please contact Catherine.Marques@mass.gov

[v](#)
[Cybersecurity Health Check](#)

The Cybersecurity Health Check Program provides opportunities for local government to access basic cyber security services at no cost. These services can be a good first step in discovering, assessing and identifying

cybersecurity gaps that could impact IT systems that support essential business functions. This is a rolling application.

DLS Links:

[COVID-19 Resources and Guidance for Municipal Officials](#)

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

[Informational Guideline Releases \(IGRs\)](#)

[Bulletins](#)

[Tools and Financial Calculators](#)



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